

Article 2C.

Alcoholic Beverage License and Excise Taxes.

Part 1. General Provisions.

§ 105-113.68. Definitions; scope.

(a) Definitions. – The following definitions apply in this Article:

- (1) ABC Commission. – The North Carolina Alcoholic Beverage Control Commission established under G.S. 18B-200.
- (2) Repealed by Session Laws 2004-170, s. 6, effective August 2, 2004.
- (3) ABC permit. – Defined in G.S. 18B-101.
- (4) Alcoholic beverage. – Defined in G.S. 18B-101.
- (4a) Antique spirituous liquor. – Defined in G.S. 18B-101.
- (4b) Distillery permittee. – A distillery that holds a distillery permit issued by the ABC Commission under G.S. 18B-1105.
- (5) Fortified wine. – Defined in G.S. 18B-101.
- (6) License. – A certificate, issued pursuant to this Article by a city or county, that authorizes a person to engage in a phase of the alcoholic beverage industry.
- (7) Malt beverage. – Defined in G.S. 18B-101.
- (8) Person. – Defined in G.S. 105-228.90.
- (9) Sale. – Defined in G.S. 18B-101.
- (10) Secretary. – The Secretary of Revenue.
- (11) Spirituous liquor or liquor. – Defined in G.S. 18B-101.
- (12) Unfortified wine. – Defined in G.S. 18B-101.
- (13) Wholesaler or importer. – When used with reference to wholesalers or importers of wine or malt beverages, the term includes resident wineries that sell their wines at retail and resident breweries that produce fewer than 25,000 barrels of malt beverages per year.
- (14) Wine. – Unfortified and fortified wine.
- (15) Wine shipper permittee. – A winery that holds a wine shipper permit issued by the ABC Commission under G.S. 18B-1001.1.

(b) Scope. – All alcoholic beverages shall be taxed as provided in this Article regardless whether they meet all criteria of these definitions. (1971, c. 872, s. 2; 1973, c. 476, s. 193; 1975, c. 411, s. 1; 1981, c. 747, s. 2; 1985, c. 114, s. 1; c. 596, s. 3; 1993, c. 354, s. 9; c. 415, s. 26; 1995, c. 466, s. 16; 1998-95, s. 14; 1998-98, s. 58; 2003-402, s. 8; 2004-135, s. 3; 2004-170, s. 6; 2005-277, s. 2; 2005-435, s. 25(b); 2015-98, ss. 1(g), 4(b).)